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From:

Sent: Thursday 7/15/2010 2:03 PM

To:

Cc:

Subject:

With respect to sections 2032(d) and 2056A(d), section 301.9100-2(b) applies if the taxpayer timely filed the Form 706, failed to make the election on that return, and took the corrective action described in section 301.9100-2(c).